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DIRECTIONS OF OPTIMIZATION OF REAL ESTATE TAX IN UKRAINE

The article develops the conceptual principles of real estate taxation and provides the reasons for the usage of the three-tier methodology of the transfer of real estate taxation in the form of inheritance and endowment. The use of the rates for real estate taxation in foreign countries is investigated in order to implement them in Ukraine.

The basic directions of optimization of the real estate taxation have been developed as well as the tax rates for lands intended for agriculture have been proposed.

Keywords: *real estate, taxation, tax rates, real estate transfer, functions of optimization.*

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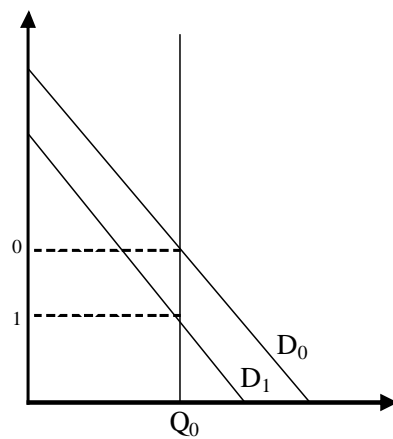
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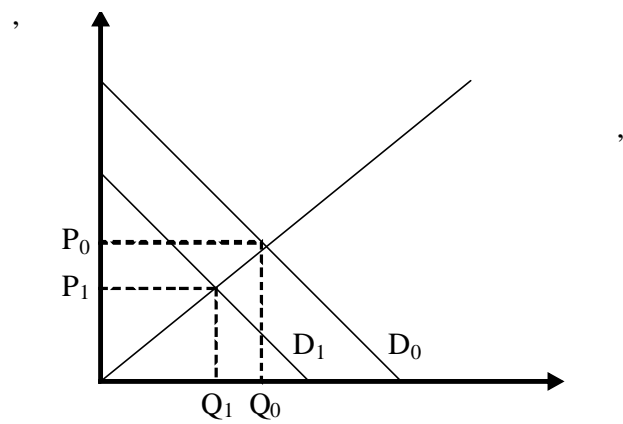
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	0,01	0,45	10	0–35
	0,2	0,4	2–4	2–4
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	0,25	1,5	0	1
	0,1	0,4	0	2,5
	0,1	2,5	10	3
	1	5	28	20–40
	0,5	5,5	33,3	20–65
	0,5	1	3–30	3–60
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	0,2	1,5	20	0–35
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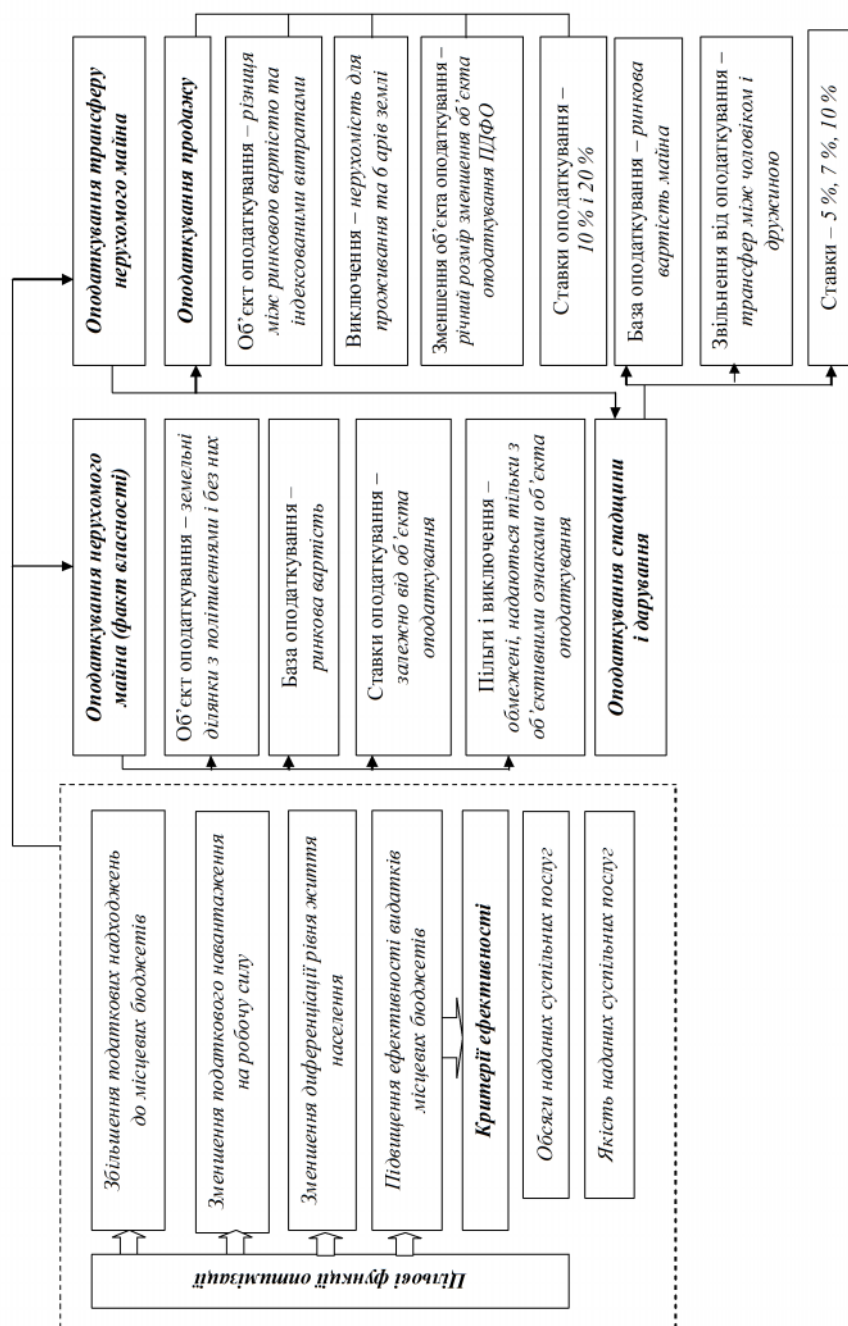


Рис. 2. Напрями оптимізації платежів на нерухоме майно в Україні

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